

COMBINED DECLARATION AND POWER OF ATTORNEY

(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL, CONTINUATION, OR C-I-P)

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for an original application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

AN ASSET-BASED LEASE TRANSACTION MANAGEMENT AND ACCOUNTING SYSTEM

SPECIFICATION IDENTIFICATION

The specification was filed on June 29, 2001, as Serial No. 09/896,263.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56.

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

APPOINTED PRACTITIONER(S)

REGISTRATION NUMBER(S)

Michael B. Stewart

36,018

Christopher J. Falkowski

45,989

I hereby appoint the practitioner(s) associated with the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO

DIRECT TELEPHONE CALLS TO:

Michael B. Stewart 248-594-0600

Michael B. Stewart 39533 Woodward Ave., Suite 140 Bloomfield Hills, MI 48304

Customer Number 10291

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

Terri Hollar Inventor's signature	Tem	Boller	
Date		Country of Citizenship U	S
Residence Fayettevill Post Office Address 12		rive, Fayetteville, GA 30215	
Gary DeGregorio Inventor's signature	gf da	Country of Citizenship U	
Date 11 6 01	, 	Country of Citizenship U	S
Residence Chicago, I Post Office Address 17		treet, #3606, Chicago, IL 60614	
Eric Ruger Inventor's signature	Ei Ruge	2	
Date 11/6/01	100-90	Country of Citizenship U	S
Residence Valparaiso	o. IN	Country of Chizenship C	5
Post Office Address 17		ek, Valparaiso, IN 46383	
Ellen Andes Inventor's signature	Elleni	ander	
Date		Country of Citizenship U	S
Residence Kildeer, II		country of conzensing C	
Post Office Address 23		peake, Kildeer, IL 60047	
John W a rner Inventor's signature	lohn K	Vennes	
Date 11/15/2001		Country of Citizenship U	S
Residence Chicago, I	L 2209 N. Ta	alman	
Post Office Address D	A 700 10025	Chicago II 60617	

David Rice Inventor's signature Date	Country of Citizenship US
Post Office Address 1801 15th Street, #1, S	an Francisco, CA 94103
Jeff Gray Inventor's signature Date /2 /3 /200 Residence Chicago, IL Post Office Address 1436 N. Paulina, Apt. 2	Country of Citizenship US 2 Front, Chicago, IL 60622
Pramodkumar Sadalage Inventor's signature Date	Country of Citizenship India
Post Office Address 9700 N. Dee Road, Ap	t. 202, Des Plaines, IL 60016
Matt Foemmel Inventor's signature Date 1/2001 Residence Chicago, IL Post Office Address 1130 N. Dearborn, #19	Country of Citizenship US 212, Chicago, IL 60610
Jim Burke Inventor's signature Date Residence Chicago, IL Post Office Address 3173 N. Hudson	Country of Citizenship US n, Apt. 2, Chicago, IL 60657
Xiao Guo Inventor's signature Date 11/5/2001	Country of Citizenship China
Residence Evanston, IL Post Office Address 1915 Maple Avenue. A	Apt. 501. Evanston II. 60201

Polly Kluvers
Inventor's signature
Date ///o/o/ Country of Citizenship US
Residence Vernon Hills, IL
Post Office Address 73 Shelby Court, Vernon Hills, IL 60061

Michelle Mclean

Residence Sterling Heights, MI

Post Office Address 43311 Saal, Sterling Heights, MI 48131

Monika Behnke

Inventor's signature

Date 09.18.01

Country of Citizenship Germany

Residence

Rochester Hills, MI

Post Office Address

3812 Thornbury Ct., Rochester Hills, MI 48309

Cecilia Sinclair

Inventor's signature

Date 10 - 9 - 01

Country of Citizenship US

Residence

Whitehouse, OH

Post Office Address

7610 Manore Road, Whitehouse, OH 43571

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